

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Jeffrey and Nora Smith  
DOCKET NO.: 04-27075.001-R-1  
PARCEL NO.: 06-34-411-048-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Jeffrey and Nora Smith, the appellants, by attorney Dennis M. Nolan of Bartlett and the Cook County Board of Review (board).

The subject property consists of a four-year-old, two-story single-family dwelling of frame and masonry construction containing 3,793 square feet of living area and located in Hanover Township, Cook County. The residence contains two and one-half bathrooms, a full basement, air conditioning and a two-car garage.

The appellants, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellants offered 18 suggested comparable properties located within a block of the subject. The appellants also argued 2,760 square feet of land are unusable/undevelopable due to public utility and storm drainage easements within the rear portion of the lot.

In support of the equity argument, the appellants offered a total of 18 class 2-78, 2-08 and 1-00 properties all located in neighborhood #82 as suggested comparable properties. These properties consist of two-story single-family dwellings up to 62 years or vacant lots. The evidence includes addresses, property tax numbers, assessments and all are located in the village of Bartlett.

In support of the market value argument the appellants submitted a copy of a spotted survey of the subject delineating the various easements and front, rear and side yard setbacks. The appellant argued the subject should be assigned split code values to the rear lot because of restricted use that results in a loss in real estate value.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the COOK County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 6,911  
IMPR. \$38,160  
TOTAL: \$45,071

Subject only to the State multiplier as applicable.

PTAB/TMcG.

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of \$38,160, or \$10.06 per square foot of living area, was disclosed. In support of the subject's assessment, the board offered two suggested comparable properties located within a block of the subject. The comparables consist of two-story single-family dwellings of frame and masonry construction and range in age from one to four years. The comparables contain two and one half baths, full basements, air conditioning, fireplaces and three-car garages. The comparables contain 3,381 and 4,547 square feet of living area and have improvement assessments of \$36,536 and \$49,253 or \$10.81 to \$10.83 per square foot of living area. The board also disclosed the subject's November 2002 purchase price of \$453,815. Based on this evidence, the board requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has failed to overcome this burden.

The PTAB finds the board's two comparables are the only comparables similar to the subject but with differences in living area. These properties have improvement assessments of \$10.81 and \$10.83 per square foot of living area. The subject's per square foot improvement assessment of \$10.06 is below this range of properties. The PTAB gives no weight to the appellants' comparables because adequate descriptions of the appellants' 18 comparables were not provided. Therefore, an effective analysis of their comparability to the subject could not be made. The PTAB finds the appellants' equity evidence is insufficient to effect a change in the current assessment.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. *Property Tax Appeal Board Rule 1910.63(e)*. Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Property Tax Appeal Board Rule 1910.65(c)*.

As to the market value argument, the PTAB finds the appellants' market value argument carries little weight because the subject was purchased for \$453,815 and no evidence has been provided to show this is a discounted price due to water detention encumbrance. Also, this is an improved lot with normal rear yard setbacks that coincide with the water detention area. As part of a rear yard set back this detention area is not buildable.

As a result of this analysis, the Property Tax Appeal Board finds the appellant failed to adequately demonstrate that the subject dwelling was inequitably assessed by clear and convincing evidence and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.